

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>DENISON</div> <div>CITY OF DENISON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202400600000</div> <div>City Clerk</div> <div>111 N. Main St.</div> <div>Denison, IA 51442</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,121,748		3,121,748	3,228,063
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,121,748		3,121,748	3,228,063
Delinquent property taxes		0		0	0
TIF revenues		812,030		812,030	839,143
Other city taxes		957,498	0	957,498	827,553
Licenses and permits		65,441	0	65,441	68,900
Use of money and property		210,749	0	210,749	213,353
Intergovernmental		2,089,350	0	2,089,350	1,564,255
Charges for fees and service		390,580	468,670	859,250	859,300
Special assessments		28,183	0	28,183	0
Miscellaneous		393,337	0	393,337	1,076,174
Other financing sources		4,131,409	0	4,131,409	3,617,928
Total revenues and other sources		12,200,325	468,670	12,668,995	12,294,669
Expenditures and Other Financing Uses					
Public safety		1,880,934	0	1,880,934	2,050,879
Public works		1,273,063	0	1,273,063	1,394,298
Health and social services		9,389	0	9,389	10,530
Culture and recreation		940,560	0	940,560	1,187,997
Community and economic development		431,485	0	431,485	559,927
General government		1,002,797	0	1,002,797	1,189,850
Debt service		1,861,248	0	1,861,248	1,835,413
Capital projects		1,767,534	0	1,767,534	3,126,249
Total governmental activities expenditures		9,167,010	0	9,167,010	11,355,143
Business type activities		0	408,401	408,401	410,000
Total ALL expenditures		9,167,010	408,401	9,575,411	11,765,143
Other financing uses, including transfers out		1,768,234	100,000	1,868,234	1,809,928
Total ALL expenditures/And other financing uses		10,935,244	508,401	11,443,645	13,575,071
Excess revenues and other sources over (Under) Expenditures/And other financing uses		1,265,081	-39,731	1,225,350	-1,280,402
Beginning fund balance July 1, 2014		2,361,851	81,541	2,443,392	3,269,690
Ending fund balance June 30, 2015		3,626,932	41,810	3,668,742	1,989,288
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 10,096,000	Other long-term debt		\$ 0
Revenue debt		\$ 275,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 15,214,079
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			Nov. 6, 2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lisa K. Koch		→	712	263-3143	
Signature of Mayor or other City official (Name and Title)				Date signed	
				Nov. 17, 2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF DENISON						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,713,778	723,434		684,536			3,121,748			3,121,748	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,713,778	723,434		684,536	0		3,121,748		T01	3,121,748	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,713,778	723,434		684,536	0	0	3,121,748			3,121,748	6				
7	TIF revenues			812,030				812,030		T01	812,030	7				
8	Other city taxes															
8	Utility tax replacement excise taxes		22,927		19,183			42,110		T15	42,110	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	5,355						5,355		T19	5,355	12				
13	Hotel/motel tax	115,835						115,835		T19	115,835	13				
14	Other local option taxes	49,132	745,066					794,198		T09	794,198	14				
15	TOTAL OTHER CITY TAXES	170,322	767,993	0	19,183	0	0	957,498	0		957,498	15				
16	Section B - LICENSES AND PERMITS	65,441						65,441		T29	65,441	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,381	338	361	352	1,249		3,681		U20	3,681	18				
19	Rents and royalties	207,068						207,068		U40	207,068	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	208,449	338	361	352	1,249	0	210,749	0		210,749	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	78,451				112,876		191,327		B89	191,327	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes	269,413						269,413		B30	269,413	31				
32								0			0	32				
33	Total Federal grants and reimbursements	347,864	0	0	0	112,876	0	460,740	0		460,740	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DENISON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		862,847					862,847		C46	862,847	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	4,233						4,233		C89	4,233	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	46,976			17,107			64,083		C89	64,083	54				
55	Library Direct State aid	2,854						2,854			2,854	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	54,063	862,847	0	17,107	0	0	934,017	0		934,017	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	38,739						38,739			38,739	63				
64	Library service							0		D89	0	64				
65	Township contributions	60,562						60,562		D89	60,562	65				
66	Fire/EMT service							0		D89	0	66				
67	Other state grants and reimbursements	4,836	38,870			551,586		595,292		D89	595,292	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	104,137	38,870	0	0	551,586	0	694,593	0		694,593	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	506,064	901,717	0	17,107	664,462	0	2,089,350	0		2,089,350	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0		A91	0	73				
74	Sewer							0		A8Ø	0	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	468,670	A81	468,670	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DENISON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	22,835						22,835		A89	22,835	99
100	Park, recreation, and cultural charges	367,745						367,745		A61	367,745	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	390,580	0	0	0	0	0	390,580	468,670		859,250	104
105												105
106	Section F - SPECIAL ASSESSMENTS					28,183		28,183		U01	28,183	106
107	Section G - MISCELLANEOUS											107
108	Contributions	50,222	18,356					68,578		U99	68,578	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	36,950						36,950		U11	36,950	110
111	Fines	49,063						49,063		U30	49,063	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	150,077	22,482			15,777		188,336			188,336	113
114	childcare loan				34,184			34,184			34,184	114
115	Housing rehab reimbursement					16,226		16,226			16,226	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	286,312	40,838	0	34,184	32,003	0	393,337	0		393,337	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DENISON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,340,946	2,434,320	812,391	755,362	725,897	0	8,068,916	468,670		8,537,586	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,986,573	2,231,602		5,218,175		NR	5,218,175	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	555,000	16,438		478,273	160,000		1,209,711			1,209,711	127
128	Internal TIF loans and transfers in			100,000	558,523			658,523			658,523	128
129	Bond refunding				-2,955,000			-2,955,000			-2,955,000	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	555,000	16,438	100,000	1,068,369	2,391,602	0	4,131,409	0		4,131,409	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,895,946	2,450,758	912,391	1,823,731	3,117,499	0	12,200,325	468,670		12,668,995	132
133												133
134	Beginning fund balance July 1, 2014	563,087	1,651,562	16,604	8,495	122,103		2,361,851	81,541		2,443,392	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,459,033	4,102,320	928,995	1,832,226	3,239,602	0	14,562,176	550,211		15,112,387	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF DENISON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,027,362	352,872					1,380,234		E62	1,380,234	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	45,610	19,798					65,408		E59	65,408	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	293,936	52,958					346,894		E24	346,894	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	44,404	23,410					67,814		E66	67,814	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	16,889	3,695					20,584		E32	20,584	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,428,201	452,733	0	0	0	0	1,880,934			1,880,934	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DENISON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,543	972,239					983,782		E44	983,782	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	289,281						289,281		E01	289,281	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	300,824	972,239	0	0	0	0	1,273,063			1,273,063	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF DENISON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	8,723	666					9,389		E79	9,389	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	8,723	666	0	0	0	0	9,389			9,389	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DENISON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	254,344	77,221					331,565		E52	331,565	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	23,962	5,539					29,501		E61	29,501	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	282,932	59,047					341,979		E61	341,979	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	213,943	23,263					237,206		E61	237,206	135
136	Other culture and recreation		309					309		E61	309	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	775,181	165,379	0	0	0	0	940,560			940,560	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		6,864					6,864		E89	6,864	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	3,217	61,100					64,317		E89	64,317	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	110,304		250,000				360,304		E89	360,304	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	113,521	67,964	250,000	0	0	0	431,485			431,485	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DENISON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,925	988					10,913		E29	10,913	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	206,771	118,659					325,430		E23	325,430	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	22,856						22,856		E25	22,856	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	179,842						179,842		E89	179,842	171
172	Other general government — Current operation	461,227	2,529					463,756		E89	463,756	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	880,621	122,176	0	0	0	0	1,002,797			1,002,797	176
177	Section G — DEBT SERVICE				1,822,823			1,822,823			1,822,823	177
178	2004 RUT Bond		38,425					38,425			38,425	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	38,425	0	1,822,823	0	0	1,861,248			1,861,248	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						1,767,534		1,767,534			1,767,534	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,767,534	0	1,767,534			1,767,534	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,767,534	0	1,767,534			1,767,534	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,507,071	1,819,582	250,000	1,822,823	1,767,534	0	9,167,010			9,167,010	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF DENISON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								408,401	E81	408,401	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF DENISON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation										E89 0	238
239	Purchase of land and equipment										G89 0	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										408,401 408,401	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,507,071	1,819,582	250,000	1,822,823	1,767,534	0	9,167,010	408,401		9,575,411	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	156,438	953,273					1,109,711	100,000		1,209,711	255
256	Internal TIF loans/repayments and transfers out			658,523				658,523			658,523	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	156,438	953,273	658,523	0	0	0	1,768,234	100,000		1,868,234	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,663,509	2,772,855	908,523	1,822,823	1,767,534	0	10,935,244	508,401		11,443,645	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	253,641	1,329,465	20,472	9,403	1,472,068		3,085,049			3,085,049	264
265	Committed							0			0	265
266	Assigned	361,816						361,816			361,816	266
267	Unassigned	180,067						180,067			180,067	267
268	Total Governmental	795,524	1,329,465	20,472	9,403	1,472,068	0	3,626,932			3,626,932	268
269	Proprietary								41,810		41,810	269
270	Total ending fund balance June 30, 2015	795,524	1,329,465	20,472	9,403	1,472,068	0	3,626,932	41,810		3,668,742	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,459,033	4,102,320	928,995	1,832,226	3,239,602	0	14,562,176	550,211		15,112,387	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DENISON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

2,168,325

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
		1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U 9,420,000	29U 2,225,000	39U 1,549,000	49U 10,096,000	49U	49U	49U	189 227,068
childcare	19U	29U	39U	49U	49U	49U	49U	189
10. RUT	19U 170,000	29U	39U 25,000	49U	49U	49U 145,000	49U	189 9,184
11.	19U 160,000	29U	39U 30,000	49U	49U	49U 130,000	49U	189 8,425
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	9,750,000	2,225,000	1,604,000	10,096,000	0	275,000	0	244,677

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

304,281,572

x .05 = \$

15,214,079

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 9,403	\$		3,659,339	3,668,742

REMARKS

V98